

Applicant requests that the previously paid notice of appeal and appeal brief filing fees of \$1,000 be applied to this new appeal. As such, no additional fees are believed to be due at this time in connection with the Notice of Appeal and the Appeal Brief filed herewith.

The Commissioner is hereby authorized to charge any additional fees and credit any overpayments as a result of these appeal filings to our Deposit Account No. 02-3978.

Respectfully submitted,

VOLKER PRETZLAFF et al.

By: _____

James N. Kallis
Registration No. 41,102
Attorney for Applicant

Date: February 17, 2006

BROOKS KUSHMAN P.C.
1000 Town Center, 22nd Floor
Southfield, MI 48075-1238
Phone: 248-358-4400
Fax: 248-358-3351